Auditor General
of British Columbia

MANAGING FOR RESULTS:

BALANCING PROCESS WITH CULTURE, CAPACITY AND THE PROPER CONDUCT OF PUBLIC BUSINESS

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WHAT IS MANAGING FOR RESULTS?

The government of British Columbia has publicly stated its commitment to operate in an innovative, enterprising, results-oriented and accountable manner. It is not alone in this commitment. Over the last decade or more, governments in many jurisdictions have adopted – or are striving to adopt – private sector managerialism with its focus on results. They are shifting their focus away from inputs, processes and activities to give greater emphasis to the outputs and outcomes that will benefit their citizens.

This focus on results stems from a belief that private sector management practices applied to the public sector will promote greater efficiency and allow governments to deliver programs that are fiscally responsible while meeting the expectations of citizens. At the heart of these practices is the use of performance information to plan, monitor, evaluate and adjust activities. An underlying feature of a managing for results approach is the notion that organizations should use their performance information to continuously learn and ultimately improve their service delivery. In turn, when tied to public reporting, performance information allows governments to demonstrate to the public and their elected representatives what has been achieved and at what cost.

The Roots of Results-Based Management

In many jurisdictions, the cultural change associated with a managing for results approach in the public sector is part of a broader set of public sector reforms. Often referred to as New Public Management, it is driven by certain beliefs, among them that:

- The public sector has grown too big and inefficient.
- The size and efficiency of the public sector is important to national competitiveness.
- Markets are better at efficient allocation of resources.
- Public policies make a critical difference to national competitiveness.
- Private sector management practices requiring managers to be accountable primarily for results is better than the traditional "rule-based" public sector management.

Applied to the public sector, the New Public Management has resulted in:

- A smaller public sector.
- Relying on market forces to deliver public programs and services and allocating resources through full or partial user charges.
- Managerialism or the adoption of private sector, results-oriented management practices.
- Increase of public-private partnerships.

(Source: Advances in Managing for Results, Prepared for OAG BC by R.A. Malatest & Associates, February 2002)

Public organizations that are results-based identify the results they want to achieve as well as the strategies they need to achieve them. They align management systems, build capacity to meet their objectives and promote a management culture that supports the focus on results. They monitor and measure their performance, learn from their efforts, make adjustments as necessary and report publicly on their performance. An environment is cultivated where managers and staff are not constrained by unnecessary rules and innovation is encouraged to meet expected results. And they do all this while adhering to traditional public sector values and ethics, such as political

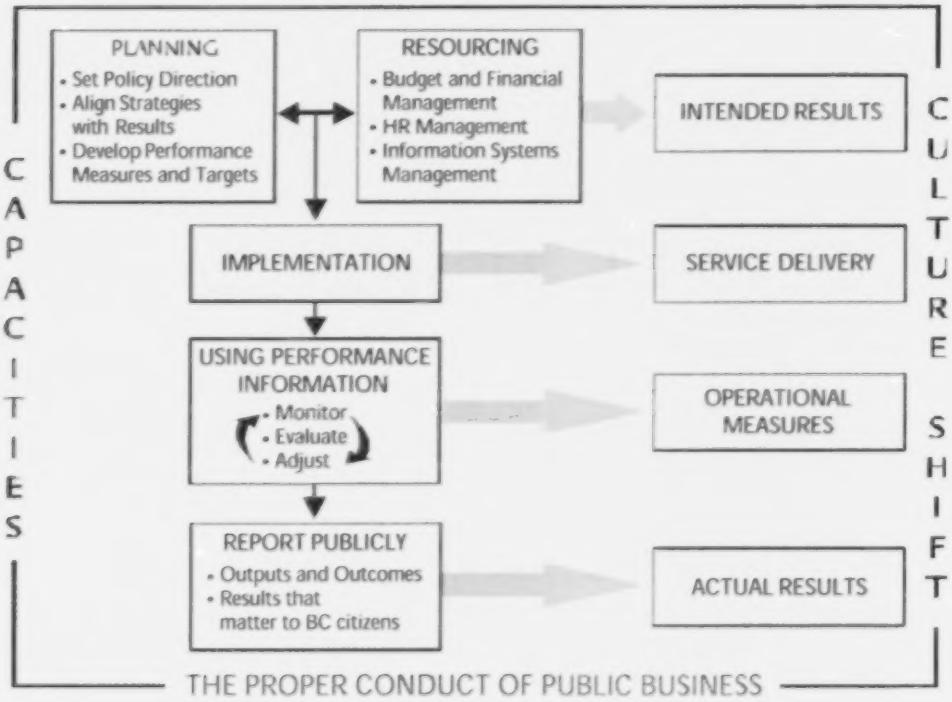
neutrality, fairness, prudence and probity, and newer values such as responsiveness and quality service.

Managing for results refers to a change in management focus away from activities to the results or outcomes of those activities.

The Managing for Results model at Exhibit 1 reflects both the processes and the conditions required for the adoption of a managing for results approach in government and its ministries. The processes include planning, resourcing, using performance information and public reporting. The alignment of these processes is an essential component of organizations that effectively manage for results. However, in order to fully implement results-based management, organizations require the capacity to carry out these processes and a culture conducive to integrating these processes into the day-to-day activities of managers and staff. There is a danger that if the leaders within government do not create these conditions the process of managing for results simply becomes a paper exercise and benefits will not be realized.

Exhibit 1

A MANAGING FOR RESULTS MODEL



PERFORMANCE MANAGEMENT PROCESSES

Planning

Clarity of purpose is one of the few constants across high-performing organizations and is key in managing for results effectively.[1] Multi-year strategic planning is the most common technique for developing and communicating strategic direction. The plan defines the strategies needed to achieve the results, explains how the results and strategies will be measured, and identifies what factors or trends may impede the performance of the organization. It allows organizations to devise appropriate strategies for mitigating risk, and explicitly links goals and objectives to organizational activities.

Characteristics of Planning

1. Government and its ministries know what results they're trying to achieve.
2. The ministries understand how their goals, objectives and strategies feed into the government's priorities and strategic direction.
3. There are plans at each level of the organization (ministry, division or region, branch or district, units or teams and individuals) and there are clear and visible connections between each level of these plans.
4. Government and its ministries consult internal and external stakeholders in the development of goals and objectives.
5. Government and its ministries clearly identify responsibility for achieving the program outputs.
6. Government and its ministries have established appropriate accountability mechanisms, such as performance agreements, to ensure that their delivery partners both understand and deliver desired results.
7. Government and its ministries have clearly communicated their highest-level goals and objectives to their stakeholders.

In organizations that manage for results, planning is the beginning of the continuous cycle of improvement. The planning phase defines the performance to be measured, while performance measurement provides the feedback that keeps the plan on target. When strategic planning and performance measurement are used together, they form a continuous process of managing for results.[2]

In the public sector, government organizations that effectively manage for results align their goals and objectives with high-level goals set out in the government-wide strategic plan. As well, they successfully use multi-level plans to align organizational, unit and employee goals and objectives to the organization's goals and objectives.[3] These plans cascade down through the organization to individual work units and teams, contractors,

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[1] Popovich, Mark G. Editor. *Creating High-Performance Government Organizations.* San Francisco: Jossey-Bass. 1998.

[2] Blaine Liner Making *Results-Based State Government Work,* Washington D.C.: Urban Institute. 2001

[3] General Accounting Office, The United States. *Managing for Results: Using Strategic Human Capital Management to Drive Transformational Change.* Statement of David M. Walker, Comptroller General of the United States on July 15, 2002. GAO-02-940T.

service delivery partners and, ultimately, to individual employees.[4] The U.S. General Accounting Office (GAO) calls this a clear "line of sight".[5] As a result of this cascading effect, organizations and individual employees understand how they contribute to higher-level goals and objectives.

Some governments have established high-level direction as can be found in Alberta's *Measuring Up*, Oregon's *Benchmarks* or Minnesota's *Milestones*. Closer to home, the BC government annually outlines its direction in a government-wide strategic plan and it recently began reporting on its progress against the plan. Each year, the BC Progress Board reports on British Columbia's long-term economic progress and social well-being over time and compared to other jurisdictions

Cross-Cutting Objectives – Working Together to Achieve Shared Outcomes

In a 2002 survey, Canadian public service executives identified performance management as one of their four top priorities.[i] But managing for results is not without its challenges. The fact that most significant policy outcomes in government take a long time to realize and cannot be achieved by any single agency complicates the pursuit of results-based management. Consequently, collaboration, networks and partnerships are keys to managing for results successfully.

Some jurisdictions, such as the United States, have attempted to deal with cross-cutting objectives by incorporating them in executive performance agreements.[ii] Others have provided clarity of mandates through the separation of policy and service delivery functions, and through the creation of single purpose agencies such as special operating agencies. In Canada, the federal government has encouraged public sector managers to work together in partnerships to manage what it has labeled "horizontal initiatives" and has produced various frameworks and guidelines to assist with these endeavors.[iii]

Sources:

1. Institute of Public Administration of Canada. IPAC *Public Sector Management Issues Survey 2002 Summary Report: The Views of Federal, Provincial & Territorial Deputy Ministers, and Municipal CAOs.*
2. General Accounting Office. "*Managing for Results: Building on the Momentum for Strategic Human Capital Reform*". Statement of David M. Walker, Comptroller General of the United States. GAO-02-528T.
3. Treasury Board of Canada Secretariat. "*Companion Guide: The Development of Results-based Management and Accountability Frameworks for Horizontal Initiatives.*" June 2002.

Resourcing

Resourcing and planning are simultaneous processes. While government organizations design programs and policies to support the high-level goals and objectives of the government, they do so with finite resources at their disposal. Planning relies heavily on understanding the resources available to carry out activities and requires a means of estimating the assets required to achieve results. Hence, resource management in a results-focused organization requires mechanisms to rank strategies and program options, identify funding requirements, allocate appropriate resources, and manage

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[4] Office of the Public Service of Queensland, *A Focus on People and Business*, July 2001

General Accounting Office. *Managing for Results: Building on the Momentum for Strategic Human Capital Reform*. Statement of David M. Walker, Comptroller General of the United States. GAO-02-528T.

budgeting and forecasting.[6] Because organizations can be impacted by unforeseen external and internal events, organizations need to have the flexibility to reallocate resources as needed to achieve objectives. This suggests that the various management systems that support the planning, allocation and investment of resources are closely aligned. In these organizations, budgeting and financial management, human resource management and the management of information systems are not simply technical functions viewed as the cost of doing business. The management of these systems is integrated with strategic planning and performance measurement to support the alignment of resource allocation with intended results. This alignment provides appropriate signals and incentives to achieve goals and objectives.

Budgeting and financial management:
Organizations that successfully manage for results have financial systems that provide accurate and timely cost and performance information to optimize the use of resources. These systems provide meaningful information on both the planned and actual performance of the organization and its programs. Performance budgeting is often associated with managing for results. However, the research suggests that the definition and implementation of performance budgeting is varied across jurisdictions.[7] In some jurisdictions performance budgeting is used to allocate resources based upon the performance of programs. Program performance is linked to budget allocations and funding is based upon previously determined performance indicators. The term performance budgeting is also used to describe the means by which organizations better understand the cost of achieving their goals. Financial information is provided in a manner that identifies the full and unit cost of activities and outputs. Knowing the costs of outputs provides information that can be used to estimate and assess the costs of achieving goals and objectives.[8] There are few jurisdictions that have successfully implemented a comprehensive form of performance budgeting. We have found no 'right way' of linking resources to results; however, regardless of the form, the integration of performance information with budgeting and financial systems leaves decision-makers

Characteristics of Resourcing

1. Planning and resourcing (including budgeting, HR management and management information systems) are integrated and synchronized to support a focus on results.
2. There is sufficient flexibility to reallocate resources as required.
3. Financial and budgeting systems provide meaningful information about the financial implications of planned and actual performance.
4. Human resource management is focused on providing the right number of people with the right skills to achieve planned objectives.
5. Information management ensures systems are in place to provide the right information at the right time to achieve planned objectives.

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[6] Treasury Board of Canada Secretariat and KPMG Consulting. *"Capacity Check to Meet Government Goals,"* Ottawa 2002

[7] Treasury Board of Canada Secretariat *"Inter-Jurisdictional Research Study Findings- Linking Resources to Results"*. July 2002

[8] Mercer, John. "Cascade Performance Budgeting" John Mercer 2003 www.john-mercer.com

better prepared to assign priorities, expand or reduce programs, and accurately assess the costs of achieving desired results.[9]

Human resource management: Organizations that effectively manage for results understand the importance of their human capital. They view their employees as essential to the success of the organization and treat them as assets, not costs.[10] They align human resource management to the vision and strategic direction of the organization. They use strategic planning and performance information to plan human resource activities. They clearly communicate the roles and responsibilities of employees and align those activities with intended results. They ensure that they have the right number of people with the right competencies to achieve their goals and objectives.

Information systems management: Organizations that successfully manage for results have information systems that provide the right information when it is needed to accomplish measurable results.[11] A key part of this is identifying business needs, assessing current systems and establishing data validity and certification procedures to ensure that internal decision-making and public reporting is based on reliable data.[12]

Using Performance Information to Monitor, Evaluate and Adjust

A results-based culture focuses on learning and advancing through the use of performance information. Research suggests that effectively managing for results rests largely on the degree to which performance information is used throughout the organization for meaningful internal decisions, including budget allocation, project and program management, employee assessment and communication.

Ongoing performance measuring and evaluating allows organizations to learn what is working and what is not and make adjustments accordingly. Organizations that manage for results effectively regularly review the relevance and quality of the measures and indicators they've selected to monitor their performance.

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[9] Government of Alberta. "Module 4, Using Performance Results". 2003

[10] Ora-orn Poocharoen. *Does Managing-for-Results Matter?: an Empirical Study of Relationships between Managing-for-Results, Human Resources Management and Financial Management*, Alan K. Campbell Public Affairs Institute. Syracuse University, Dallas Texas, November 2002

[11] *The Performance Project*, George Washington University Public Administration Project, www.gwu.edu/~pad/general/research.html downloaded 6/06/02

[12] Advisory Council on Information Management, *Performance Reporting Tools: Cross-Government Inventory*. October 2002

However, performance measures alone are not sufficient to inform management about how a particular program is performing. While useful for monitoring program performance, performance data by themselves do not explain why the outcomes occurred – they do not explain the root causes of the performance.

As well, the information provided by performance measurement is only part of the information managers need to make decisions. It does not replace the need for basic financial information or political judgments; nor does it replace the need for common sense or good management.[13] For example, as part of the tool-kit of good management, organizations may carry out in-depth evaluations, reviews or audits to gain a deeper understanding of their performance.

Characteristics of Using Performance Information

1. Government and its ministries select performance measures that will best inform management of their performance.
2. Government and its ministries have developed performance indicators that measure both outputs and outcomes.
3. Government and its ministries have information systems that collect, store and disseminate the data they need to plan, monitor and report on performance.
4. Internal performance reports are tailored to meet the decision-makers needs.
5. Government and its ministries regularly use performance information to determine if they're on track to achieving goals and objectives and to modify operations, reallocate resources, and revise strategies and policies as necessary.
6. Ministries regularly assess whether they are contributing to the achievement of their highest-level objectives.
7. Periodic evaluations are carried out to ensure outcomes are being achieved.

In practice, using performance information to improve performance and achieve intended results is perhaps the most neglected part of managing for results. Research conducted by the US Governmental Accounting Standards Board suggests that most government organizations do not yet use performance information in their key decisions (e.g., in resource allocation).[14] In Canada, the Auditor General's Office notes that federal departments have institutionalized planning, but have not institutionalized the regular review of information.[15] Without this, organizations are simply gathering – versus managing – the information. Organizational learning cannot take place if there is no appetite or capability to use results-based information; in turn, if no use is made of the information, there is little incentive for staff to plan and manage with a focus on results.

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[13] Harry P. Hatry *Performance Measurement – Getting Results*, The Urban Institute Press, University Press of America, 1999, p. 6-7

[14] Patria de Lancer Julnes and Marc Holzer. *Promoting the Utilization of Performance Measures in Public Organizations: An Empirical Study of Factors Affecting Adoption and Implementation*. Public Administration Review Nov/Dec Vol. 61, No.6. 2001

[15] Office of the Auditor General of Canada, John Mayne Presentation to the Conference Board of Canada, *Linking Organizational Learning and Results Information*. March 27, 2003

Publicly Reporting Results

Accountability for results is an important part of managing for results in the public sector. Planned and actual results are reported publicly and to the Legislative Assembly so that ministers, legislators and the public can assess the performance of government. At the direction of the Select Standing Committee on Public Accounts, the British Columbia government has been working with the Office of the Auditor General of BC to develop reporting principles and criteria to guide performance reporting in the BC public sector. The principles are:

- Explain the public purpose served
- Link goals and results
- Focus on the few, critical aspects of performance
- Relate results to risk and capacity
- Link resources, strategies and results
- Provide comparative information
- Present credible information, fairly interpreted
- Disclose the basis for key reporting judgments

Characteristics of Publicly Reporting Results

1. Government reporting reflects good performance reporting principles.
2. Ministries receive feedback from stakeholders and consider this information in subsequent planning.
3. Legislators regularly review and report on the performance information provided by ministries.

These principles are meant to help organizations improve the quality of their performance reports and, as such, are reflected in the guidelines for reporting produced by Treasury Board Staff. [16]

One of the most powerful forces in changing behaviours and motivating performance is specific, relevant and timely feedback.[17] Government organizations may receive feedback from different sources: Cabinet, the Legislative Assembly, legislative committees, media, citizen groups or other stakeholders. Constructive feedback, if used appropriately, can lead to learning, continuous improvement and a variety of consequences or rewards.

In a number of jurisdictions, government and its agencies expose their planned and actual results to public and legislative scrutiny. In BC, government plans and reports are reported publicly. As well, government caucus committees review ministry service plans and the Select Standing Committee on Crown Corporations reviews the service plans and annual reports of Crown Corporations. This scrutiny provides valuable feedback to organizations as they continue to refine their strategies and improve their performance.

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[16] See 2002/2003 Treasury Board Guidelines for Annual Reports.

[17] Saldanha, Cedre. *Promoting Results Based Management in the Public Sectors of Developing Countries*. June 2002.

CULTURE, CAPACITY AND THE PROPER CONDUCT OF PUBLIC BUSINESS

> ***"Culture seems to be the uninvited guest at the dinner table - awkwardly and silently acknowledged but rarely confronted directly."*** (Leslie Pal)

The research is clear: implementing and sustaining major change initiatives, such as the one contemplated by a managing for results approach in the public sector, requires a cultural transformation. Moving from processes to results, from an inward focus to an external focus on citizens, customers and stakeholders, from "stovepipes" to flatter, more horizontal structures, and from management control to employee empowerment is not simply a case of getting the "technical" issues right. Ultimately, making the shift from a rules-based to results-oriented approach demands a change in culture – "rooted in a change in values, attitudes and behaviour".[18] Critical to this transformation are "committed, sustained, highly qualified, and inspired leadership, and persistent attention by all key parties . . . ".[19]

Our managing for results model highlights the overarching influence that culture and capacity – the capability to manage processes – exerts in a results-based management approach. And while we've tried to isolate the various aspects of managing for results – both the processes and the "human factors" – there is, of course, no such clear-cut delineation. Successful implementation of the processes of managing depends on the commitment, capacity and culture of the organization involved; in turn, it is often through the processes of managing – through HR management practices, for instance – that incentives are created to change the culture.

> ***"An organization's people define its culture, drive its performance, embody its knowledge base, and are the key to successful merger and transformation efforts."***
> ***(GAO)***

Creating the culture. Everyone agrees that leadership is the most critical success factor in changing the culture of an organization. It is also essential to any successful management improvement. "Top leadership involvement and clear lines of accountability for making management improvements are critical to overcoming organizations' natural resistance to change, marshalling the resources needed in many cases to improve management, and building and maintaining the organization-wide commitment to new ways to doing business."[20]

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[18] Public *Performance Reporting. Going Public – Leadership for Transparent Government*, CCAF-FCVI Inc., 2001, p. 7

[19] General Accounting Office The United States. Managing for Results. *Using Strategic Human Capital Management to Drive Transformational Change*, Statement of David M. Walker, Comptroller General of the United States, July 15, 2002, p. 2

[20] General Accounting Office The United States. Management Reform *Elements of Successful Improvement Initiatives*. October 15, 1999, p. 2

But how does leadership truly change culture? Clearly, it is not enough to simply assert the need for leadership; it must be demonstrated throughout the organization in a variety of ways.

The Attributes of Leadership[21]

Focused leadership clearly links the achievement of results to a purpose, comes from the top and penetrates throughout the organization.

Manifest leadership is apparent and is seen to connect knowledge and information about performance with decision-making and policy formulation.

Persistent leadership is both steadying and tenacious in order to recognize the risks associated with meaningful performance management and reporting and the continuous learning and improvement that are associated with them over time.

Supported leadership sets the tone from the top and identifies, engages and develops support within the organization.

It is in managing people – and their response to change – where leadership is key. The actions taken by leaders at all levels in an organization will play a determining role in how well and how fast the public sector can respond to change. There are four areas where leadership can make a difference[22]:

- *Building respect and fairness* by ensuring everyone understands their roles and responsibilities and by providing a supportive culture based on fairness and trust.
- *Setting reasonable expectations* for performance and ensuring that everyone understands and shares these expectations.
- *Providing rewards and recognitions* by building on public service professionalism and values, and by providing a "portfolio" of incentives tailored to the organization, its values and culture, and its operating environment. *Ensuring individual and organizational capacity* to identify, manage and report on results by developing a range of strategies (such as training, experience and organizational arrangements).

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[21] Adapted from *Public Performance Reporting, Going Public – Leadership for Transparent Government*, CCAF-FCVI Inc., 2001, p. 36 -43

[22] Adapted from *Public Performance Reporting, Going Public – Leadership for Transparent Government*, CCAF-FCVI Inc., 2001, p. 22 - 35

Building Capacity. Capacity is the ability of the organization to achieve results at a given level.[23] Or, as others have put it, "a capable organization is one that can continue to do what it does currently, and is flexible enough to do what is required in the future."[24] The capacity of an organization to manage for results is largely tied to the processes it has in place – its ability to plan, resource, and use and report performance information. In terms of resourcing, for example, an organization must have systems that are capable of collecting and disseminating performance information and it must have people with the right statistical, analytical and computer skills to manage the information. More often than not, issues of capacity tie directly to the ability of an organization's people and whether they are prepared to manage in a results-based organization. Do they have the right skills, knowledge and experience, for example, to make the transition to a managing for results culture? What of the quality and commitment of an organization's leadership? Are there people with the professional capability needed to prepare performance plans, to measure performance and to benchmark with other organizations?

Characteristics of Capacity and Culture

1. Leaders champion results-based management.
2. People know what is expected of them and how what they do links to the organization's results.
3. There is a strong commitment for supporting performance management and reporting at all levels.
4. Responsibility for performance management is integrated throughout the organization; it is not the responsibility of one unit.
5. Performance information is used to motivate and encourage staff.
6. Trust exists that performance information will be used in a manner that is fair and encourages learning and continuous improvement.
7. Leaders know where the organization is weak and build capacity to address these weaknesses.
8. There is sufficient flexibility to allow management to tailor program delivery to meet key objectives.

Clearly, the process of managing for results and the conditions that support this – the culture and capacity of an organization – are closely intertwined. For analytical purposes, we would like to isolate issues of capacity from the process of managing, but there is no clear separation. Inevitably, discussions about an organization's ability to manage for results must include discussions about its capacity to carry out the process itself.

Conducting Public Business With Public Sector Values in Mind. The business of government has changed over time. It is becoming – or striving to become – less rule-based and more innovative, shifting its focus to results and away from process. In doing so, governments have looked to the private sector for inspiration, seeking to be service-oriented and customer-driven. They have adopted new forms of program delivery, taking

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[23] CCAF~FCVI. *Reporting Principles: Taking Public Performance Reporting to a New Level*. 2002.

[24] State Services Commission, *Measuring Human Resource Capability*, Occasional Paper #13, Wellington, New Zealand, August 1999, p. 8.

a "horizontal" approach, relying more extensively on contractors, and establishing private-public partnerships. At the same time, many governments have succumbed to pressure to down-size, reorganize and increase performance with reduced resources.

The proper conduct of public business refers to the delivery of programs and services in a manner consistent with public sector values and ethics.

What hasn't changed is the fundamental role of government, and expectations about the way in which it will conduct public business. The public expect their governments to achieve results that matter to them, but to do so in a way that is consistent with public sector values and ethics. It is not just results that count, in other words– the way in which those results are achieved still matters. But in a managing for results environment, how can the public be assured that public sector values and ethics – such as integrity, equity, effectiveness and prudence – still prevail in decision-making?

One impact of the shift from the "old" public administration way of doing business to the "new" public management approach has been the emergence of "new" values, a reflection, in many respects, of the shift from a citizen to a customer (or client) focus within the public sector.

Under the traditional public administration model, with its emphasis on due process, law and regulation, the concern was with the citizen. But with the shift to a public management approach, the focus is now on the users, customers and clients. This has helped reinvigorate the idea of service in the public sector by encouraging managers to:

- find out what recipients of their services really need or want;
- measure outputs and the degree to which recipients value these outputs;
- recognize "internal clients"; and
- streamline or align the business processes that support service delivery.[25]

Nonetheless, the true role of public servants is not just to serve "customers" but to balance the interests and preserve the rights of "citizens". The distinction, then, is an important one:

> "...it is important to remember that government is much more than "customer" service. It is also about Canadian values, public purpose and national goals, about the administration of law, about social ordering, about compliance and regulation, about the reconciliation of competing purposes and interests, about peace, order and good government."[26]

Ultimately, public servants will have to balance the interests of various members of society. For example, "the public service has both direct clients – recipients of a service – and indirect clients – the general public. . . . Sometimes the interests of the direct client may be sacrificed for the public interest, as in the case of a recipient of a tax

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[25] *A Strong Foundation*, Report of the Task Force on Public Service Values and Ethics, Canadian Centre for Management Development, republished January 2000, p. 55

[26] *A Strong Foundation*, Report of the Task Force on Public Service Values and Ethics, Canadian Centre for Management Development, republished January 2000, p. 55

audit. This makes the provision of quality service in the public sector more complex than in the private sector. For example, when citizens want a permit to build on their own property they want fast service, but when their neighbour wants to build, they want slow, careful "due process" that takes into account the impact on their own property interests."[27]

How, then, can governments ensure that in a managing for results environment due regard is given to the proper conduct of public business, particularly given the tensions that exist among public sector values and the different ways of thinking about the public – as customers, clients, taxpayers, voters, and citizens, for example. One suggestion is through the implementation of an "ethics regime" – a combination of measures such as formal statements of value, a code of ethics or conduct, evaluations of ethical performance, penalties and other provisions, the appointment of an ethics counsellor, and so on.

These may serve as mechanisms for ensuring that values are uppermost in mind when programs are being designed and delivered. But what about the actual results? How will the public know that in hiring contractors, for example, the process was a fair one? That public money hasn't been channeled to "friends" of the government but was spent prudently? That personal benefit hasn't been traded for preferential treatment? One option is for the public to hold governments accountable for applying public sector values that are critical to in the delivery of programs, products and services. How? by reporting through their performance reports (or a similar reporting medium) on the effect of their decisions and actions.

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[27] *Building a Strong Work Environment in BC's Public Service: A Key to Delivering Quality Service*, OAG BC Report #1, 2002/03, p. 18

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